Company registration number SC693269 (Scotland)

THE PROMISE SCOTLAND LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE PROMISE SCOTLAND LIMITED

COMPANY INFORMATION

Directors	Anna Black	
	Jacqueline Brock	
	Fiona Duncan	
	David Garbutt	
	Fraser McKinlay	
	Philip Rycroft	
	James Savege	
	Victoria Underwood	
	Jane O'Donnell	(Appointed 11 August 2023)
Company number	SC693269	
Registered office	C/O Brodies LLP 58 Morrison Street Edinburgh EH38BP	
Auditor	Thomson Cooper 3 Castle Court Carnegie Campus Dunfermline Fife KY11 8PB	

THE PROMISE SCOTLAND LIMITED

CONTENTS

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Directors present their annual report and financial statements for the year ended 31 March 2024.

Introduction
At the conclusion of the Independent Care Review, it was recognised that, in order to deliver the transformational change required to #KeepThePromise, Scotland had to think differently about delivery. An expert group was formed, which looked at a wide range of options for the best approach to implementation. The group made recommendations to Scottish Ministers about how best to take forward the unprecedented transformation demanded by the Independent Care Review and, as a result, The Promise Scotland was established in March 2021.

The Promise Scotland recognises the urgency of change whilst looking to the long term and addressing the systemic barriers to transformation, supporting those in the system to address those challenges. It is committed to its own obsolescence and its independence comes from the fact that it has a single agenda – progressing the work required, without fear or favour, across Scotland to #KeepThePromise by 2030.

Directors are clear that The Promise Scotland remains an essential part of the landscape. At times, it has had to disrupt 'business as usual'. It has supported the 'system' to build on what works. It has brokered unlikely coalitions, turned commitment into change and has helped ensure #KeepThePromise remains high on the agenda nearly five years after the publication of the Independent Care Review.

It has done this by building trusted relationships with people and organisations across Scotland and in doing so is able to have honest conversations with those responsible for so called 'care system', locally and nationally. Part of that involves building a supportive 'authorising environment' for people to lead the change required. This shaping and influencing will often happen 'behind the scenes'.

#KeepingThePromise is the collective responsibility of many people and organisations across Scotland. This Director's report provides a snapshot of The Promise Scotland's activities in 2023-24. The Promise Scotland will continue to focus on the genuinely systemic barriers, as there are others best placed and with the role and responsibility to advise and challenge on practice.

The Promise Scotland will continue to ensure that, working with partners, the change delivered is faithful to the stories and testimony of the voices heard throughout the Independent Care Review.

Vision, Mission, Purpose and Values
The Promise Scotland is a non-statutory company, wholly owned by Scottish Ministers and fully funded by the Scottish Government. It exists to support and monitor efforts being made across Scotland to #KeepThePromise made to children, families and the care experienced community in the Independent Care Review.

Scotland's vision is that 'the promise' made to its children and families in 2020 is kept by 2030 — that is, that the conclusions of Scotland's Independent Care Review will be implemented in full every day, everywhere to everyone.

The Promise Scotland's mission is to support the transformation of how Scotland cares for its children and families, ensuring that Scotland's children 'grow up loved, safe and respected so that they realise their full potential'.

The Promise Scotland's purpose is to support the change demanded by the Independent Care Review, with a commitment to its own obsolescence by 2030. Because of this, at all times it will avoid building itself into "the system."

Values

The Promise Scotland embeds the following values in its work internally and externally:

- **Voice** is at the heart of everything The Promise Scotland does. Stories, views and experiences – of care experienced children and adults, and those working alongside them – will be honoured and engaged as part of The Promise Scotland's work.

- **Independence –** The Promise Scotland is an independent organisation with a single agenda: to # Keep ThePromise by 2030.

- **Integrity** – The Promise Scotland is straightforward, honest and transparent— both internally and externally.

- **Curiosity** – The Promise Scotland is genuinely curious, looking to understand what is working well and what is not, to overcome barriers to change and to work with others to build solutions.

- **Empathy –** The Promise Scotland is empathetic to the people it works alongside.

- **Relationships** – The Promise Scotland recognises that, ultimately, building strong, positive and respectful relationships is what matters to children, young people, families and the workforce. This will guide and inform the work of The Promise Scotland.

Role

The Promise Scotland does not deliver services directly, nor does it have any regulatory or statutory powers. Its role is to:

- **Collaborate:** work alongside those who must deliver the change the care community demanded.

- **Convene:** bring people together: to learn, join-up, solve problems, broker solutions, and clear pathways. The Promise Scotland only gets involved where it can truly make a difference.

- **Challenge:** speak truth to power in a way that recognises context and supports improvement, aligns or redirects. The Promise Scotland challenges poor practice.

- **Bridge:** support systems locally and nationally to transition to better ways of working, by identifying learning, highlighting innovative practice and being assertive about what good looks like.

- **Monitor:** support the Promise Oversight Board in its role of holding Scotland to account to # KeepThePromise. Being crystal clear about where the system needs to collectively focus its efforts.

Funding

Expenditure in 2023-24 was £2,585,530. The Promise Scotland recognises the incredibly challenging financial environment in which many organisations and individuals are currently operating. In that context, The Promise Scotland acknowledges the continuing support of the Scottish Government as the sole member and funder of the organisation. With a single source of public funding the organisation has a responsibility to use that funding in the most impactful way possible, ensuring that it does not duplicate or hinder the efforts of others. The Promise Scotland is committed to delivering Best Value for the funding it receives.

The biggest resource, and therefore biggest expenditure, for The Promise Scotland is its staff team. 66% of expenditure in 2023-24 was on the staff team, which numbered an average of 26 people during the year.

13% of funds were spent on direct costs for the projects outlined below. This included commissions where technical expertise was required (for example, the data map, p7) and associates to deliver specific work (for example, the promise design school, p6). The remaining 21% covered core costs, including premises, IT and accountancy fees.

The Work of The Promise Scotland

The Promise Scotland's areas of focus for the last 18 months can be found in the Strategic Work Programme, published in August 2023. Over the last year work has progressed in key programmes, including four focus areas, national and regional projects, influencing policy and helping Scotland to tell the story of change.

The organisation continues to support The Oversight Board and the Independent Strategic Advisor, Fiona Duncan. This year much of that support has been in supporting the Independent Strategic Advisor in developing Plan 24-30 and supporting the Oversight Board to prepare their third report, due for publication in February 2025.

Strand One: Focus Areas

The Promise Scotland has focussed on four thematic areas where systemic barriers mean progress has been inconsistent across Scotland. Given the long term and systemic nature of these issues, the impact of this work will continue to be seen in the coming months and years.

Focus Area One: Keeping Families Together

The promise is clear that early help and support for families is critical for keeping more families together wherever it is safe to do so. This workstream aimed to work with partners to understand and overcome the barriers to change and, in doing so, improving access to holistic, whole family support in Scotland. Work has been undertaken to map the learning from local areas that have made significant progress in designing and delivering support alongside children and families, surfacing the bridges and ensuring they are widely understood and utilised.

Engagement with the Scottish Government has influenced a new whole family wellbeing investment approach, including exploring new funding streams to support local transformation. The latest Programme for Government, published in September 2024, places a renewed and welcome emphasis on whole family support and the need to streamline budgets and reporting at local level, something The Promise Scotland has been advocating for.

At a local level, The Promise Scotland is working with North Lanarkshire Council to look at 'Doing the Money Differently' in the context of family support. This project will map families' support journey in order to identify spend across services and understand where investment comes from, linking it to Plan 24-30. This will result in learning which will highlight how local spend can be used more flexibly to deliver improved outcomes for families and communities.

The Promise Scotland's continued focus on early help and support for families has contributed to it remaining high on the local and national agendas, and being a central part of the Sottish Government's approach to public service reform.

Focus Area Two: Making sure children who cannot live with their family have all they need to thrive: A good childhood

In autumn 2023, the decision was taken to focus on two strands within this area of focus; keeping brothers and sisters together and foster care.

On brothers and sisters, The Promise Scotland has been working with partners to support, grow and better connect the Community of Practice for Siblings, as well as establish clearer governance arrangements.

The community has now grown into a nationwide network of over 100 practitioners, bringing connection and learning to support the work to # KeepThePromise to siblings across Scotland.

The work has involved improving the governance of this group and the community meets regularly online and in person. Highlights from the year include a day focussing on innovative work in Aberdeenshire and Glasgow, and a session to explore supporting sibling relationships in kinship settings and how to co-design spaces that work for children and families.

The Community of Practice for Siblings continues to grow, 'joining the dots' for the work needed across Scotland to # KeepThePromise to brothers and sisters. It is supported by a Planning Group that includes key individuals across a number of organisations and networks, including Association of Fostering, Kinship and Adoption (AFKA), Scottish Child Reporters Administration (SCRA), the Care Inspectorate and Stand Up For Siblings. The Community resource space on the Stand Up For Siblings website was launched on Care Day in February 2024.

The Promise Scotland's work around foster care has focused on engagement with key stakeholders and decision makers to encourage more recognition of and investment in foster carers and the implementation of the Staying Together and Connected recommendations. The Promise Scotland also provided feedback to the Scottish Government on the development of the consultation on the future of foster care in Scotland.

This workstream of The Promise Scotland is therefore ensuring that good and innovative practice around keeping siblings together is being shared in a structured way across Scotland and that the work to take forward the future of foster care is in line with the expectations of the promise.

Focus Area Three: Making the Transition into adulthood: Moving on

The Promise Scotland partnered with Scottish Throughcare and Aftercare Forum (Staf) to develop and deliver the Moving On Change Programme. The programme will result in a shared set of standards and principles that will be used to guide practice and system delivery.

The 100 Days of Listening project, launched in June 2023, engaged with over 360 moving on experts. The resulting report, published in June 2024, provides a deep understanding of the current challenges and opportunities to improve the experience of transitioning into adulthood for those with care experience.

Follow up research was also carried out, via a survey of local authorities, which has finalised the change aims of the programme. The analysis of what has been heard from moving on experts and of the 24 responding local authorities is enabling the programme to support local and national systems to transition to better ways of working, by identifying learning, highlighting innovative practice and being assertive about what good looks like. It will also inform the Scottish Government's policy responses, alongside its own consultation process which closed in October 2024.

The Moving On Change Programme ensures that the voices of those with direct experience of the care system will continue to be at the heart of further policy and practice development. By working in partnership with key organisations, The Promise Scotland has been able to reach people who would not normally be engaged through more formal and statutory channels.

Focus Area Four: Increasing opportunities: Education

The Education workstream is focused on exploring strengthened approaches to inclusion, in order to bring to an end formal and informal exclusions in education settings across the country. This workstream has been engaging with a number of partners, organisations and networks to understand what is making a difference locally, and what can lead to national change.

The promise is clear that all formal and informal exclusions of care experienced learners must end. Recognising that Scotland still had a long way to go to achieve this ambition, education became one of the areas of focus for 2024. The impact of this work will be seen in the coming months, as the key indicators around education (as set out in the Scottish Government statistics each August) are published a year after the academic year in question.

In the meantime, The Promise Design School has developed a new model of support for education staff. This includes running sessions for Local Authority Education Leads, to design solutions to the issues they face around keeping the promise, and supporting schools to become a Promise Keeping School.

Work with Dumfries and Galloway, Education Scotland and Aberdeen City resulted in the creation of resources to help raise awareness of the promise with Family Learning Workers. Dumfries and Galloway Council has also restructured its children's services work in order to embed the Promise across all workstreams.

This is another example of where The Promise Scotland is working with local and national partners to deliver learning and resources which will help practitioners on the ground deliver the promise, day in and day out.

Support across Scotland

The support offer from The Promise Scotland involves working with local authorities and their partners to provide tailored support. The organisation's team of Promise Delivery Partners (PDPs) has worked hard to develop trusted relationships with partners in local places, so that they can engage in open, often challenging, conversations about the work required to # KeepThePromise.

A new support offer was launched to offer universal, targeted and specialist support to all local authorities. This offer continues to be refined in response to feedback and what people find most useful.

The Promise Scotland's Head of Support Co-Chairs the Children's Services Planning Partnerships Strategic Leads Network. This ensures the promise is at the heart of the work of these crucial partnerships, which are responsible for planning children's and families services across Scotland.

The Promise Scotland has delivered a number of learning events in the past year, including:

- 24 Learning events provided, with 464 learners registered .
- 9 Learning Labs
- 8 Masterclasses
- 2 Spotlight sessions
- 1 Showcase event planned for Dec 2024
- 6 Learning partners
- 464 learners registered for learning offers.

In February 2024, over 500 attendees from across Scotland gathered in Edinburgh for the Stories of Change Conference, an opportunity for those working to # KeepThePromise to listen, learn, collaborate, share and inspire continued commitment to ongoing change.

In addition, The Promise Scotland teams have been working across Scotland to support learning and share good practice. Some examples included:

- In Clackmannanshire, The Promise Scotland co-facilitated the Language of Care Conference, bringing together representatives from children services and young people to review the work already done to keep the promise. The Promise Scotland also provided design support for the work between Aberlour and The Vardy Foundation to explore the additional support services that are needed for children moving on from care.

- In Stirling, The Promise Scotland supported the Promise Conference, a key moment in the year. Stirling published their Plan 24-27 for the promise, part of their strategic 10-year plan.

- The Promise Scotland worked with The Village, Scottish Throughcare and Aftercare Forum (Staf) and Aberdeen City Council to explore the benefits of developing a Charter for Care Experienced parents.

- Working with the South Lanarkshire Youth Family and Community Learning Area Team in East Kilbride, Youth Work Modern Apprentices and Duncanrig High School, The Promise Scotland has been raising the profile of community learning and development and the promise. After an initial testing stage, an online National Learning event was held, and presentations given to YouthLink's Scottish Youth Work Leaders' Forum with managers representing all areas of Scotland, and Dumfries and Galloway's Youth Work Practitioners event.

- Facilitating the Northern Promise Collaborative, which has developed into a strong network for leaders of work to # KeepThePromise across the North and East of Scotland. The Collaborative supported links between local authority areas, sharing innovative approaches and supported work to engage schools across the region in the new Keeping The Promise Award Programme.

The Promise Scotland has continued to support projects funded through the Promise Partnership, which is delivered by Corra Foundation. Examples include working with The Village, an online support group for care experienced parents, and Shared Lives Plus who used their funding to start a pilot project to support parents with a learning disability.

Supporting transformational change: The Promise Design School

The Promise Design School helps the workforce develop services that are designed around the needs of those that interact with them. This year it supported 24 projects across 20 organisations from the third sector, local authorities and public sector. In 2023, 246 learners registered to take part.

A range of new downloadable resources have been developed to increase the reach of the design school and to support practitioners with practical, easy to use resources in their local contexts.

This is an example of how The Promise Scotland is making resources available to those who are working alongside children, young people and families to support them in keeping the promise in local communities. It means that the people who have responsibility for developing and delivering services are more likely to engage their communities more effectively in service design and work more collaboratively to make them better.

Strand Two: The Promise in Places

The Promise Scotland has been exploring the potential for keeping the promise in its entirety in local places. This has been an ambitious and complex piece of work and progress has been challenging due to capacity constraints.

The Promise Scotland ran a series of scoping workshops to understand what is required to deliver the promise in local places. This included:

- Understanding how the 'Promise in Places' workstream would fit with existing work in Scotland, locally and nationally, recognising the busy landscape around 'place based' initiatives.

- Understanding the resource required. Work to date has explored the use of the combined resources of the promise data map project, the Promise Design School and the support team, to engage with places at a systems-level, focusing on data and design as 'levers for change' across the entirety of a place.

- The conditions that would be necessary, including considerations about governance and leadership arrangements, capacity, alignment, and the roles played by different actors n a place.

The Promise Scotland team members have also undertaken training to support the approach.

These workshops resulted in a draft blueprint, looking at what would be needed at system leader, community leader, practitioner and delivery team levels, for a promise in places approach to work. This has used the Promise Data Map as an example, applying design approaches.

The Centre for Public Impact has been working alongside The Promise Scotland as a 'learning partner' to pull together learning from place-based work and to help the organisation integrate learning as an approach to systems change. The Paul Hamlyn Foundation has provided funding directly to CPI to support this work, recognising the wider learning opportunities to be gained.

Doing Data Differently

The Promise Data Map will help organisations to catalogue their datasets, see what data other organisations hold, and understand the extent to which data corresponds to what matters to children and families.

Phase Three of the Promise Data Map project got underway in summer 2023 and aims to thoroughly test, develop and finalise the data map Tool.

The 'What Matters?' questions - created from what children and families told the Independent Care Review about what was important to them to provide a new way of interrogating data - have been finalised and incorporated into Plan 24-30 as part of helping Scotland know what progress is being made toward keeping the promise.

Over the last year, Phase Three has also made multiple design improvements to increase the tool's user-friendliness. Early testing is identifying changes, as planned, and showing encouraging signs of its usefulness and effectiveness. It is helping organisations to work collaboratively and identify and reduce duplication of data. It is also helping local IT departments identify where improvements could be made between systems to better 'speak' to each other.

Strand Three: National Programmes and Groups

Information sharing project

The Promise Scotland, working with the Data for Children Collaborative and other partners, has launched an innovative collaborative project designed to overcome barriers to sharing information and data. The outcome will be an action plan that can drive organisational change across Scotland. The aim is to build ownership and commitment by the appropriate organisations, ultimately leading to a culture shift in data and information sharing across agencies and organisations in the so-called 'care system'.

To help develop this, The Promise Scotland has found evidence of positive changes being implemented to empower children to have more control over how their experiences are recorded and who that information is shared with. It also evidenced that those who work with children are making progress in ensuring that they write about children in caring, strengths-based ways and focus on the voice of the child.

National and local governance

The Promise Scotland worked with a range of stakeholders to review and understand different approaches to system governance and accountability. This involved learning lessons from previous public reform experience in Scotland and the UK, as well as looking to different models from around the world. It takes a broad view of the changes required to system governance for #KeepingThePromise, recognising that children, young people, families and care experienced adults experience many different public services and systems. A series of propositions and recommendations were tested with stakeholders across the system and a report was submitted to Scottish Government in August 2024.

National lifelong advocacy service

The Promise Scotland worked with advocacy providers in a series of roundtables and individual engagement sessions. A Child Rights Specialist also provided bespoke advice. The resulting recommendations and proposals were shared with Scottish Government in December 2023. The Minister for Children, Young People and The Promise hosted a roundtable discussion with key stakeholders in October 2024 and this work will also contribute to the development of The Promise Bill.

Children's Hearing System Redesign

The Promise Scotland facilitated the Hearings System Working Group which produced 'Hearings for Children', Redesign Report in May 2023. The Report sets out the recommendations that will deliver transformational change in the Children's Hearings System, in line with the conclusions of the Independent Care Review.

Following the publication of the report, the Scottish Government accepted the majority of the recommendations in full (in December 2023) and is now beginning work to consider how to implement them. A Redesign Board has been established to take forward the changes that can be made now and the Promise Bill has been identified as the legislative vehicle for progressing the changes that require legislation.

The Promise Scotland has been working with the government on shaping the next steps, and responded in October 2024 to a significant Government consultation on Children's Hearings System Redesign.

Throughout the first half of 2024, The Promise Scotland continued to work with The Scottish Government and Scottish Parliament Committees on the Children (Care and Justice) (Scotland) Bill, to both progress the conclusions of the Independent Care Review and to highlight the links with the recommendations of the Hearings System Working Group.

The Promise Story of Progress

The Promise Scotland continued to work with COSLA and Scottish Government throughout the year to develop a monitoring framework for the promise. Monitoring progress to #KeepThePromise requires an understanding of the change and impact felt by the care community; the progress being made at local and organisational level; and understanding of progress at national level.

As Co-Chairs of The Promise Collective, The Promise Scotland has been developing the Promise Story of Progress to understand the progress at these three levels. The work is aligned to Plan 24-30 and, once complete, will sit on the 'Understanding Progress' section of Plan 24-30 website.

There are three questions required to understand progress:

•Does the care community feel the impact of the promise being kept?
•How are organisations doing in their work to keep the promise?
•How is Scotland doing in its progress towards keeping the promise?

The Independent Care Review focused on the experiences and outcomes of the care community, recognising that these straddle multiple systems. Therefore, to answer the third question about progress at a national level, multiple existing data sources are being pulled together into one place. These will give a high-level understanding of the national story of progress across key aims of the promise. This is due to launch in December 2024.

After this is published, question one, around the experiences of those with lived experience of care and the most important one - can be tackled. In in collaboration with the care community, a proper assessment will be undertaken of how far the insights go towards better understanding change and whether it is being felt positively in the lives of those in and on the edge of the care system. And whether they accelerate progress to #KeepThePromise.

Policy Work

The Promise Scotland worked with The Scottish Government and ScottishThe Promise Scotland worked with the Scottish Government and Scottish Parliament Committees on the Children (Care and Justice) (Scotland) Bill and its links with the conclusions of the Independent Care Review and the recommendations of the Hearings System Working Group. This included producing a Parliamentary briefing at Stage Three of the Bill process. The team has also worked with The Scottish Government on developing policy, consultation and legislative approaches to the forthcoming Promise Bill, as well as responding to formal consultations.

Strand Four: Strategic support and guidance

Supporting The Oversight Board

The Promise Scotland provides The Oversight Board with secretariat support to enable it to meet its functions of reporting on progress and holding Scotland to account. Report TWO was published in June 2023 and Report THREE will be released in February 2025. Between April 2023 and November 2024, the organisation supported nine Board meetings, a joint meeting with the Directors of The Promise Scotland, a drop-in session for Members of the Scottish Parliament and the recruitment of six new Board members. Significant information gathering and analysis by The Promise Scotland underpins the development of The Oversight Board's reporting, enabling them to fulfil their role of holding Scotland to account.

Supporting the Independent Strategic Advisor

There was significant cross-team work during the year to support Fiona Duncan, the Independent Strategic Advisor, to develop and launch Plan 24-30. This was a huge undertaking, with an iterative methodology as outlined in the Reflect, Refocus, Reset report. It involved proactively contacting over 100 organisations across Scotland with a role to play in #KeepingThePromise, plus making an open call for inputs. Over 160 updates were received, all of which were analysed.

Plan 24-30 was launched in June 2024 and, in keeping with the overall approach to the Independent Care Review and the promise, represents an innovative approach to multi-agency engagement in planning - designed to cement buy-in and ownership, and support collaborative delivery of the work ahead.

The request for feedback on Plan 24-30 generated a wide ranging responses. In October 2024, The Promise Scotland organised an online engagement event focused on Plan 24-30 which was attended by over 300 people.

The subsequent stages after publication will ensure that, whilst the vision for # KeepThePromise by 2030 is static, Plan 24-30 will evolve to reflect dynamic delivery as change happens. The Promise Scotland team continues to work with Fiona Duncan as Plan 24-30 develops.

Planned Obsolescence

The commitment to the obsolescence of The Promise Scotland means that the organisation's planning and finance management are designed to realise and embed system change. An important area of focus for both the staff team and Directors, with a joint focus, is achieving the strategic objectives and maintaining financial stability to manage a planned wind-up. This requires a managed process to secure the effective and sustainable running for the duration of The Promise Scotland's lifetime.

As Scotland embarks on Plan 24-30, The Promise Scotland is focusing on where support for lasting change will be most needed. Directors are fully committed to supporting and catalysing that change. The next Strategic Work Programme, to be published in spring 2025, will set out priorities and be clear where and how The Promise Scotland can make the most difference.

Governance

Fiona Duncan, the Chair of The Promise Scotland and Independent Strategic Advisor, is appointed by Ministers. All other Directors are appointed independently of Government. The Chief Executive is a Director. and three Directors are nominated by their respective organisations – COSLA, SOLACE and the NHS Chairs Group. The remaining four Directors are independent. All Directors act in the best interests of The Promise Scotland and do not represent any other organisations in fulfilling their role. Directors follow four governance principles – independence, assurance, proportionality and transparency.

To ensure that use of resources is efficient, transparent and robust, The Promise Scotland has a dedicated Governance and Operations Team. Prudent day to day management is overseen by Directors through the Finance Committee, which ensures the underlying financial stability of the organisation, and the Audit and Risk Committee. All Directors meet on a quarterly basis and more information on them can be found here.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Anna Black	
Jacqueline Brock	
Fiona Duncan	
David Garbutt	
Sally-Ann Loudon	(Resigned 11 July 2023)
Fraser McKinlay	
Philip Rycroft	
James Savege	
Victoria Underwood	
Jane O'Donnell	(Appointed 11 August 2023)

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Fiona Duncan
Director

16 December 2024

THE PROMISE SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE PROMISE SCOTLAND LIMITED

Opinion

We have audited the financial statements of The Promise Scotland Limited (the 'company') for the year ended 31 March 2024 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE PROMISE SCOTLAND LIMITED

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors
As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and manipulating the company's key performance indicators to meet targets. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sharon Collins (Senior Statutory Auditor)
For and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline

16 December 2024

THE PROMISE SCOTLAND LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Income	2,585,530	2,130,996
Cost of sales	(2,157,399)	(1,757,730)
Gross surplus	428,131	373,266
Administrative expenses	(428,131)	(373,266)
Surplus before taxation	-	-
Tax on surp us	-	-
Surplus for the financial year	-	-

THE PROMISE SCOTLAND LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**3**		85,176		51,478
Current assets					
Debtors	**4**	24,143		47,760	
Cash at bank and in hand		483,076		240,674	
		507,219		288,434	
Creditors: amounts falling due within one year	**5**	(592,395)		(339,912)	
Net current liabilities			(85,176)		(51,478)
Net assets			-		-
Reserves	**6**		-		-

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 16 December 2024 and are signed on its behalf by:

Fiona Duncan
Director

Company registration number SC693269 (Scotland)

1 Accounting policies

Company information
The Promise Scotland Limited is a private company limited by guarantee incorporated in Scotland. The registered office is C/O Brodies LLP, 58 Morrison Street, Edinburgh, EH38BP.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have expect the company has adequate resources to continue in operational existence for a period of not less than twelve months from the signing of the accounts. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Income is derived from government grants. The profit and loss results in a breakeven as all profits are returned to the Scottish Ministers.

1.4 Income and expenditure

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Government grants relating to turnover are recognised as income over the periods when the related costs are incurred. Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over life of the lease
Fixtures and fittings	7 years straight line
Computers	5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1 Accounting policies **(Continued)**

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Employees

The average monthly number of persons (including one director) employed by the company during the year was:

	2024 Number	2023 Number
Total	26	23

3 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	6,124	26,872	23,815	56,811
Additions	-	40,537	9,366	49,903
At 31 March 2024	6,124	67,409	33,181	106,714
Depreciation and impairment				
At 1 April 2023	654	1,286	3,393	5,333
Depreciation charged in the year	766	9,563	5,876	16,205
At 31 March 2024	1,420	10,849	9,269	21,538
Carrying amount				
At 31 March 2024	4,704	56,560	23,912	85,176
At 31 March 2023	5,470	25,586	20,422	51,478

4 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	24,143	47,760

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	142,712	35,587
Amounts due to principal funder	321,859	151,679
Taxation and social security	38,645	31,583
Other creditors	89,179	121,063
	592,395	339,912

6 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £100.

7 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2024	2023
	£	£
	-	710,104

8 Capital commitments

Amounts contracted for but not provided in the financial statements:

	2024	2023
	£	£
Acquisition of tangible fixed assets	-	44,833